

HOUSE No. 2533

By Mr. Frost of Auburn, petition of Paul K. Frost relative to tax credits for child support. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO CHILD TAX CREDITS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 6 of chapter 62 of the General Laws, as most recently
2 amended by chapter 518 of the acts of 1983, is hereby amended
3 by adding after paragraph (d) the following new paragraph:—
4 (e) A credit of two thousand dollars shall be allowed against the
5 taxes due if the taxpayer has provided more than one-half of the
6 support for any offspring who has not attained the age of eighteen
7 before the taxable year, provided that the child relative resided
8 with the taxpayer for more than six months of the taxable year. If
9 the credit provided for in this section reduces that tax due to zero,
10 the taxpayer shall be entitled to a refund equal to the amount by
11 which the amount of the credit exceeded the amount of the tax
12 due.